

**TENDER**  
**COMPREHENSIVE CONSULTANCY SERVICES**  
**FOR**  
**DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF**  
**MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES,**  
**OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**



**भारतीय विमानपत्तन प्राधिकरण**  
**AIRPORTS AUTHORITY OF INDIA**  
**BANGALORE AIRPORT**  
**BANGALORE – 560017**

**TENDER NO. AAI/BG/F&A/ TAX CONSULTANCY/2024/FA-2**  
**EBID NO.2024\_AAI\_194385\_1**

**(Domestic Tender – Two-cover System)**

**Estimated Cost- Rs. 7,36,500.00 Plus GST**

**EMD Amount - Rs.15,000.00**

**Start Date & Time for Submission : From 18.00 hrs. on 29-04-2024**  
**To 1500 hrs on 13.05.2024**  
**Due date & Time of Technical Bid Opening: 15.30 hrs. on 14-05-2024**



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## **Invitation for Proposal**

### **E-Tender Guidelines to Bidders: -**

1. The bidders shall go through the tender document and shall comply with each clause of all the sections of the tender document.
2. Prospective Tenderers are advised to go through the “Help for contractors & Bidders Manual kit” at <https://etenders.gov.in/eprocure/app> and get themselves acquainted for e-tendering participation requirements. They should get their computer system configured accordingly to the required settings as specified in the portal at system setting for CPPP. The tenderer may also take guidance from AAI help Desk Support (Contact details mentioned in the tender document).

### **3. Registration:**

- i) Bidders are required to enroll on the e-Procurement module of the Central Public Procurement Portal (URL: <https://etenders.gov.in> ) by clicking on the link "Online Bidder Enrolment" on the CPP Portal which is free of charge.
- ii) As part of the enrolment process, the bidders will be required to choose a unique username and assign a password for their accounts.
- iii) Bidders are advised to register their valid email address and mobile numbers as part of the registration Process. These would be used for any communication from the CPP Portal.
- iv) Upon enrolment, the bidders will be required to register their valid Digital Signature Certificate (Class III Certificates (as per Indian IT Act 2000, from the licensed Certifying Authority (CA) operating under the Root Certifying Authority of India (RCAI)/ Controller of Certifying Authority (CCA) of India. Please see [www.cca.gov.in](http://www.cca.gov.in) which is essentially required for submission of their application. This process normally takes 03 days’ time.
- v) Only one valid DSC should be registered by a bidder. Please note that the bidders are responsible to ensure that they do not lend their DSC's to others which may lead to misuse.
- vi) Bidder then logs into the site through the secured log-in by entering their user ID / password and the password of the DSC / e-Token.

### **4. Searching for Tender Documents**

- i) There are various search options built in the CPP Portal, to facilitate bidders to search active Bids by several parameters. These parameters could include Tender ID, Organization Name, Location, Date, Value, etc. There is also an option of advanced search for Bids, wherein the bidders may combine a number of search parameters such as Organization Name,

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Form of Contract, Location, Date, Other keywords etc. to search for a tender published on the CPP Portal.

- ii) Interested bidders may download the required documents / tender schedules. These Bids can be moved to the respective 'My Tenders/ My Bids' folder. This would enable the CPP Portal to intimate the bidders through SMS / e- mail in case there is any corrigendum issued to the tender document.
- iii) The bidder should make a note of unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

## **5. Preparation of Bids**

- i) Bidder should take into account any corrigendum published on the tender document before submitting their bids.
- ii) Please go through the tender invitation and the tender document carefully to understand the documents required to be submitted as part of the bid. Please note the number of covers in which the bid documents have to be submitted, the number of documents - including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the bid.
- iii) Bidder, in advance, should get ready the bid documents to be submitted as indicated in the tender document / schedule and generally, they can be in PDF / XLS / RAR / DWF/JPG formats. Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.
- iv) To avoid the time and efforts required in uploading the same set of standard documents which are required to be submitted as a part of this bid, a provision of uploading such standard documents (e.g. PAN card copy, annual reports, auditor certificates etc.) has been provided to the bidders. Bidders can use "My Space" or "Other Important Documents" area available to them to upload such documents. These documents may be directly submitted from the "My Space" area while submitting a bid, and need not be uploaded again and again. This will lead to a reduction in the time required for bid submission process.

## **6. Submission of Bids**

- i) Bidder should log into the site well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time and date. Bidder will be responsible for any delay due to other issues.

The bidder has to digitally sign and upload the required bid documents one by one as indicated in the tender document.

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- ii) Bidder should submit Bid Security Declaration In lieu of Earnest Money Deposit.
- iii) Bidders are requested to note that they should necessarily submit their technical and financial bids in the format provided and no other format is acceptable. If the price bid has been given as a standard BOQ format with the tender document, then the same is to be downloaded and to be filled by all the bidders. Bidders are required to download the BOQ file (which is in excel format), open it and complete the colored (unprotected) cells with their respective financial quotes. No other cells should be changed. Once the details have been completed, the bidder should save it and submit it online, without changing the filename. If the BOQ file is found to be modified by the bidder, the bid will be rejected.
- iv) The server time (which is displayed on the bidders' dashboard) will be considered as the standard time for referencing the deadlines for submission of the bids by the bidders, opening of bids etc. The bidders should follow this time during bid submission. All the documents being submitted by the bidders would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of bid opening. The confidentiality of the bids is maintained using the secured Socket Layer 128-bit encryption technology. Data storage encryption of sensitive fields is done. Any bid document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/bid opener's public keys. Overall, the uploaded tender documents become readable only after the tender opening by the authorized bid openers.
- v) The uploaded tender documents become readable only after the tender opened by the authorized bid openers.
- vi) Upon the successful and timely submission of bids (i.e. after Clicking "**Freeze Bid Submission**" in the portal), the portal will give a successful bid submission message 81 a bid summary will be displayed with the bid no. and the date 81 time of submission of the bid with all other relevant details.
- vii) The bid summary has to be printed and kept as an acknowledgement of the submission of the bid. This acknowledgement may be used as an entry pass for any bid opening meetings.

## **7. Assistance to Bidders**

- i) Any queries relating to the tender document and the terms and conditions contained therein should be addressed to the Bid Inviting Authority for a tender or the relevant contact person indicated in the tender.
- ii) **For any technical related queries please call the CPP Portal Helpdesk.**

The 24 x 7 Help Desk details are as below: -

**Tel: 0120-4200462, 0120-4001002, 0120-4001 005, 0120-6227 787.**

International Applicants are requested to prefix +91 as country code.

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**E-mail: support-eproc@nic.in**

Note: Applicants are requested to kindly mention the URL of the Portal and Tender ID in the subject while emailing any issue along with the contact details.

- iii) For any further technical assistance with regard to functioning of CPP Portal the Applicant may contact **AAI Help Desk** Team available on all working days (Except Sunday and Gazetted Holiday) between 0800-2000 hours and shall assist users on issues related to the use of Central Public Procurement Portal (CPPP). In case of any issues faced, the escalation matrix is as mentioned below:

<b>S. No</b>	<b>Support Persons</b>	<b>Escalation Matrix</b>	<b>E-Mail Address</b>	<b>Contact Numbers</b>	<b>Timings*</b>
1.	Help Desk Team	Instant Support	eprochelp@aai.aero	011-24632950, Ext-3512 (Six Lines)	0800-2000 Hrs. (MON- SAT)
2.	Sanjeev Kumar, Mgr. (IT)	After 4 Hrs. of Issue	etendersupport@aai.aero, or sanjeevkumar@aai.aero	011-24632950, Ext-3523	0930-1800 Hrs. (MON-FRI)
3.	Prabhakar Bajpai Jt.GM(IT)	After 12 Hrs	prabhakar@aai.aero	011-24629344	0930-1800 Hrs. (MON-FRI)
4.	General Manager (IT)	After 03 Days	gmitchq@aai.aero	011-24657900	0930-1800 Hrs. (MON-FRI)

**\*The Helpdesk services shall remain closed on all Govt. Gazetted Holidays.**

- iv) Before submitting queries, Applicants are requested to follow the instructions given in the “Guidelines to Applicants” and get their computer system configured according to the recommended settings as specified in portal at “System Settings for CPPP”.
- v) For queries related to the tenders published on the portal, bidders are advised to contact concerned Bid Manager of AAI. Bid Manager can be contacted as below on all working days from 0930 hrs. to 1800 hrs.

Name : Smt. J H Prasanna Laxmi  
Manager (F&A)  
Telephone No. : 080-25043417  
E-mail ID : jhlaxmi@aai.aero



## **8. Amendment to Tender document**

- i) At any time prior to scheduled date of submission of bids, AAI if it deems appropriate to revise any part of this tender or to issue additional data to clarify and interpretation of provisions of this tender. It may issue addendum /corrigendum to the tender. Any such addendum/corrigendum shall be deemed to be incorporated by this reference into this tender and binding on the bidders. Addendum/corrigendum will be notified through CPP's e-procurement portal at <https://etenders.gov.in/e procure/app>.

## **9. Composition of Bids and General Guidelines for bid process**

- a. Bidders shall submit their bids as per schedule date and time through CPPs e-procurement portal only at <https://etenders.gov.in/e procure/app>. CPPs e-procurement portal shall not allow bidders to submit their tender after the schedule date and time .Bidders shall submit tender before the deadline specified.
- c. The Technical bids and financial bids (price bids) will be opened online by AAI at the time line and date specified as scheduled for the same. All the statement, documents, certificates etc. uploaded by the bidders shall be downloaded and verified for technical evaluation. The clarifications, particulars, if any required from the bidders, will be obtained through query provision available in CPPs e-procurement portal.
- d. The result of Technical bid and price bid evaluations shall be displayed on CPPs e – procurement portal and shall be visible to all the bidders who participated in this Tender.
- e. The helpdesk support contract details can be downloaded from following URL : <https://etenders.gov.in/e procure/app>. and then clicking on below mentioned link : contact Us /Help Desk Support contact details which are also listed below for ready reference. More information useful for submitting online bids on the CPP portal may be obtained at [https:// e-tenders. Gov.in/e-procure/app](https://e-tenders.Gov.in/e-procure/app).

## **11. E-tendering participation requirement:**

The bidders are required to submit soft copies of their bids electronically on the CPP portal using valid Digital Signature Certificate. The instruction given below are meant to assist the bidders in registering on the CPP portal. Their bids in accordance with the requirements and submitting their bids online on the CPP portal.



## 1. INTRODUCTION

### 1.1 Background

1.1.1 Airports Authority of India (“Authority”), established under Airports Authority of India Act, 1994 (“Act”), is a Category-I Mini-Ratna Public Sector Enterprise. The Authority is mandated under the Act, inter-alia, to manage the airports, civil enclaves and the aeronautical communication stations efficiently (other than airports and airfields belonging to, or subject to the control of, any armed force of the Union).

1.1.2 The Authority currently manages 137 airports across India which includes 24 International Airports and over 103 Domestic Airports, besides 10 Custom Airports and Civil Enclaves at Defense Airfields. The Authority also provides Air Traffic Management Services (ATMS) over the entire Indian Air Space and adjoining oceanic areas, with ground installations at all Airports and 25 other locations to ensure safety of Aircraft operations.

1.1.3 The Authority in its persistent efforts to provide world class infrastructure and services to its stakeholders has been endeavoring to excel its global peers by undertaking various initiatives.

### 1.1.4 Functions:

AAI provides services of:-

- Design, Development, Operation and Maintenance of international and domestic airports and civil enclaves
- Control and management of Indian air space extending beyond the territorial limits of the country, as accepted by ICAO.
- Construction, Modification and Management of passenger terminals.
- Development and Management of Cargo Terminals at international and domestic airports.
- Provision of Passenger Facilities and Information system at the passenger terminal at airport
- Expansion and strengthening of operational area, viz. Runways, Aprons, Taxiway etc.
- Provision of visual aids.
- Provision of Communication and Navigation aids, viz. ILS, DVOR, DME, Radar etc

#### □ **SAP MODULE**

Accounting of the above billing and realization are made in ERP-SAP module at the airports and CHQ for the respective billing and realization made by them.





### 1.1.5 Sources of Revenue/Income

AAI's revenue is broadly categorized as Traffic and Non-Traffic Revenue

- I. **Traffic revenues** are generated from:-
  - RNFC fees collected for providing CNS & ATC services to aircraft over the Indian air space.
  - TNLC
  - Other CNS/ATM Service Revenue
  - Landing/Parking fees for providing landing and parking facilities to aircraft at Airports
  - Passenger Service fees collected for providing passenger facilities in the terminal building
  - UDF
  - Throughput Revenue
  - Ground Handling Revenue
  - Extension of Service Hours
  - Royalty on CUTE Charges
- II. **Non-Traffic Revenues** are generated from:-
  - Trading Concessions
  - Rent & Services
  - Misc. Non Aeronautical Airport Services
  - Car Parking
  - Porterage
  - Restrooms
  - Admission Fees/Commercial Passes
  - Others
- III. **Cargo Revenue**
- IV Other Income
  - Concession Fee-JV Coordination Cell
  - Interest Income
  - Profit on Sale of Fixed Assets
  - Interest on Penalties
  - Misc. Income
  - Staff Recoveries

### **BILLING AND REALISATION PROCESS OF REVENUE**

- **Billing of Revenue**

While the bills for the above services provided for domestic flights are raised by the concerned Airports, the bills for the services provided to international flights are raised by IATA (International Air Transport Association) centrally.
- **Realization of Revenue**

Realisation of the bills so raised for domestic flights are received through e receipts by the concerned airports as well as at Corporate Head Quarter, New Delhi. The realization in respect of foreign airlines are made by IATA. The payment is made to AAI after deducting the TDS by the Airlines and Concessionaries.



**Major Areas of Expenditure**

1. Construction of Airports, Terminal Buildings, Runways, Taxi Track etc.
2. Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
3. Works Contract including AMC & Capital Expenditure
4. Security Services provided by Government Agencies like CISF, State Police etc.
5. Hiring of Manpower on Job Contract
6. Hiring of Vehicles
7. Legal Services
8. Transportation of Goods by Road/Air
9. Money Exchange
10. Professional Services
11. Telecommunications Services
12. Expenditure on CSR activities
13. Import of Foreign Services
14. Services provided by Government Agencies like Meteorological Department.

**Bird Eye View of the Work:**

**1. Direct Taxes compliance for Bangalore-**

- a) **Total number of serving and separated employees - 500 (AAI officials are subject to transfer all over India as per AAI transfer policy).**

**b) Return Filing**

<b>Sec</b>	<b>Returns</b>	<b>No. of Lines(Approx)</b>	<b>Monthly/Quaterly/Annually</b>
<b>192</b>	<b>24Q</b>	<b>900</b>	<b>Quaterly and Annual</b>
<b>194C</b>	<b>26Q</b>	<b>50</b>	<b>Quaterly</b>
<b>194I</b>	<b>26Q</b>	<b>50</b>	<b>Quaterly</b>
<b>194J</b>	<b>26Q</b>	<b>50</b>	<b>Quaterly</b>
<b>206C</b>	<b>27EQ</b>	<b>2</b>	<b>Quaterly</b>



**2. GST compliance for the state of Karnataka**

**Total Number of Line Items (for Customer & Vendor) per Month as per ERP-SAP**

Name of station	Profit Centre	No. of line items(Approx)
Hubli	15006	431
Mangalore (SAU) *	15009	222
Mysore	15010	298
Gulbarga	15021	162
Belgaum	15024	285
Bangalore-BIAL *	15039	876
Bangalore-HAL *	15040	262
Bellary	15060	14
Vidyanagar	15070	119
Bangalore-GAGAN *	15077	76
Baldota	15072	0
Bidar	15074	2
Shivmoga	15082	25
Mangalore (JVC)	15109	7
Vijayapura	15083	1
	<b>Total</b>	<b>2780</b>



**SAU- SELF ACCOUNTING UNIT**

\* Under the control of SAU, Bangalore.

**Rest all under the control of Regional Accounting Unit  
Southern Region, Chennai.**

**The above detail is only indicative and not exhaustive.**

**1.2 Request for Proposals**

The Authority invites proposals from interested firms for Selection of Consultant for Direct and indirect taxes comprising of return filings, resolution of notices, opinions and related work for AAI, Bangalore who shall carry out the services as specified in Scope of Work. The Authority intends to select the Consultant through competitive bidding process in accordance with the procedure set out herein.

**1.3 Earnest Money Deposit (EMD)**

1.3.1 Earnest Money Deposit of Rs. 15000/- (Rs Fifteen Thousand Only) will be required to be paid online on CPP Portal only.

1.3.2 The Applicant, by submitting its Application pursuant to this tender document shall be deemed to have acknowledged that without prejudice to the AAI's any other right or remedy hereunder or in law or otherwise, appropriated by the AAI as the mutually agreed pre-estimated compensation and damage payable to the AAI for, inter alia, the time, cost and effort of the AAI in regard to the tender including the consideration and evaluation of the Tender under the following conditions:

- a. If an Applicant engages in any of the Prohibited Practices specified in Section of this tender.



- b. If an Applicant withdraws its Tender during the period of its validity as specified in this Tender and as extended by the Applicant from time to time;
- c. If the Applicant withdraws its Tender (offer) during the interval between the Tender Due Date and expiration of the Tender Validity Period;
- d. If the successful Applicant fails to accept the Letter of Acceptance in writing within the time specified in this document or any extension thereof granted by AAI.
- e. If the successful bidder fails to sign the agreement or fails to furnish the required Performance Security within the time specified in this document or any extension there-of granted by AAI;
- f. If the Applicant imposes any condition after the Tender due date affecting the original Tender.
- g. If the bid submitted is found to have been tampered with.
- h. If any information furnished by the bidder in the tender document found to be false, fabricated or forged.

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**IMPORTANT POINTS TO NOTE**

TENDER DOCUMENT NO.	<b>AAI/BG/F&amp;A/TAX CONSULTANCY/2024/FA-2</b>
E-TENDER ID CPP PORTAL	<b>2024_AAI_194385_1</b>
TENDER INVITED FOR	<b>COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA</b>
BID SECURITY / EMD	<b>Rs.15,000/- (Rupees Fifteen Thousand Only)</b>
VALIDITY OF THE TENDER	<b>90 days</b> from the date of opening of financial bid.
START DATE & TIME FOR SUBMISSION OF BID	<b>29-04-2024 from 18.00 Hrs.</b>
LAST DATE & TIME FOR SUBMISSION OF BID	<b>13-05-2024 upto 15.00 Hrs.</b>
TIME & DATE OF OPENING OF TECHNICAL BID	<b>14-05-2024 15.30Hrs.</b>
TIME & DATE OF OPENING OF FINANCIAL BID	<b>Shall be intimated</b>
PLACE OF OPENING OF TECHNICAL BID	<b>O/o The General Manager (CIC), Airports Authority of India, Finance &amp; Account Department, Bangalore Airport, Vimanapura Post, Bangalore – 560017.</b>



#### **1.4 Rejection and Return of Tender:**

1.4.1 AAI reserves the right to reject any or part of tender without assigning any reason. AAI also reserves the right at its discretion not to award any order under the tender called. AAI shall not pay any cost incurred in the preparation and submission of any tender or any cost incidental to it.

#### **1.5 Bid Processing Fee**

Bid Processing Fee of Rs.1180/-(i/c GST) Non-refundable will be required to be paid online through Payment Gateway on CPP Portal Payable to Airports Authority of India Payable at New Delhi. The tenderer, whose Tender Fee is not received, then their Tender will be liable to be rejected.

The option of Online Mode for collection of Tender Processing Fee has been allowed, so that the bidders can deposit these fees through payment gateway of CPP portal.

State Bank of India (SBI) has been authorized as a Nodal Bank and its payment gateway has been integrated/mapped with CPP Portal for the collection of Tender Processing Fee through e-procurement portal from various bidders participating in e-Tendering/e-Procurement process.

Firm having valid MSME Certificate (as on the last date of RFP submission) will be eligible for exemption from Tender Processing Fee and EMD. Firm has to upload copy of MSME Certificate in CPPP Website with other required document to avail exemption.

#### **1.11. Queries and Clarification**

- a) If the bidder has any query related to the Bid Document of the work they should use 'Seek Clarification' on CPP portal to seek clarifications as per schedule dated of clarification given at para no. 1.10 above. No other means of communication in this regard shall be entertained.
- b) If any clarification is needed by AAI from the bidder about the deficiency in his uploaded documents in Envelope-I, they will be asked to provide it through CPP e-tendering portal or email as required.

The bidder shall upload the requisite clarification/documents within specified time of receipt of such request from AAI, failing which tender will not be considered for the subsequent stages.



**NOTICE INVITING e- TENDER (2 BOT-2 Envelope Open Tender)**

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1.1 Tenders are invited by Airports Authority of India for **COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**

1.2 **The Estimated Cost of the Work Rs.7,36,500 /- (Rupees Seven Lakhs Thirty Six Thousand Five Hundred Only) excluding GST.**

1.3 The tender document consists of two volumes –**Volume I Technical Bid** and **Volume II – Financial Bid.**

1.4 The complete tender document shall be submitted online with their offer on or before the due date and time of submission.

1.5 The Bid security (EMD) shall be paid as described in the Tender Document.

1.6 The tender offer must be valid for a minimum of **90 days** from the due date of opening of financial bid; otherwise the offer shall be rejected as non-responsive.

1.7 Bidding is open to all eligible bidders meeting the eligibility criteria as defined in **Section-B Volume I Technical Bid** and bidders are advised to submit below mentioned documents to qualify for the award of the contract.

a) The bidder should submit self-declaration in the covering letter as mentioned in Section-F, Format-I, stating that the bidder has not been blacklisted/debarred by any Government department/ PSU's / falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

1.8 The last date of submission of tender will be **13.05.2024 at 1500 hrs.** unless otherwise notified. In the event of changes in the schedules, **O/o the General Manager (CIC), Airports Authority of India, Bangalore Airport, Vimanapura Post, Bangalore - 560017** will notify the same.

1.9 **For Eligibility Criteria, Evaluation Criteria and the Supporting Documents to be submitted in Technical Bid, Section-B of the Tender Document may be referred.**

1.10 If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.

2. The Tender shall be in the prescribed Form.

3. Not more than one tender shall be submitted by a consultant or by a firm of consultants. No two or more concerns in which an individual is interested, as Proprietor and/or partner shall quote for the execution of the same work. If they do so, all such quotes shall be liable to be rejected.

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4. In the event of the Tender being submitted by a firm, it must be signed separately by each partner thereof or in the event of the absence of any partner. It must be signed on his behalf by a person holding a Power-of-Attorney authorizing him to do so. Such power of attorney to be uploaded with the Tender and it must disclose that the firm is duly registered under the Indian Partnership Act.
5. Tender documents consisting of nature of the work to be done, the conditions of contract and other necessary documents will be open for inspection in the office of the Finance Directorate, Airports Authority of India, Vimanapura (old Airport), Bangalore Airport between business hours of 11.00 am & 4.00 pm every day except Saturday, Sunday and public holidays.
6. Tenderers are advised to inspect and examine the nature of work & work place and satisfy themselves before submitting their Tenders so as to the quantum of work, the means of access to the site, working conditions, and movement of manpower etc. and in general shall themselves obtain all necessary information as to risks, contingencies and other circumstances which may influence or effect their quotation. A Tenderer shall be deemed to have full knowledge of the work to be carried out whether he inspects it or not and no extra charges consequent on any misunderstanding or otherwise shall be allowed.
7. Submission of a tender by a Tenderer implies that he has read this notice and all other contract documents and has made himself aware of the scope and specifications.
8. All rates shall be quoted in Format IV-Financial bid and submitted in Envelope-II online.
9. Earnest Money of amount Rs.15,000/- shall be deposited online in Airports Authority of India account.
10. Notification of Award of contract will be made in writing to the successful bidder by the Accepting Authority or his representative. The contract will normally be awarded to the qualified and responsive Bidder offering lowest evaluated bid in conformity with the requirements of the specifications and contract documents and the Accepting Authority shall be the sole judge in this regard. The Accepting Authority does not bind himself to accept the lowest or, any tender or to give any reason for his decision. A responsive bidder is one who submits priced Tender and accepts all terms and conditions of the specifications and contract documents. A Tenderer shall submit a responsive bid, failing which his Tender will be liable to be rejected.
11. Airports Authority of India shall return the earnest money where applicable to every unsuccessful Tenderer except lowest tenderer.
12. Canvassing in connection with Tender is strictly prohibited and the Tender submitted by the Tenderers who resort to canvassing will be liable to be rejected.
13. The consultants shall give a list of AAI employees related to him. He shall also intimate the names of persons who are working with him in any capacity or are subsequently employed by him and who are near relatives to any officer in Airports Authority of India. Any breach of this condition by the consultant would render him liable to be debarred from Tendering/Tender for next 2 years.
14. No official of Gazetted rank or other Gazetted Officer employed in Administrative duties in Finance Department of Airports Authority of India/Govt. of India is allowed to work as a consultant for a period of two years of his retirement from Airports Authority of India/ Government service, without the previous permission of Airports Authority of India/Govt. of India. The contract is liable to be cancelled if either the consultant or any of his employees is found at any time to be such a person who had not obtained the permission of Airports Authority of India/Govt. of India as aforesaid before submission of the Tender or engagement in the consultant's service.



**TENDER FOR COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**



**Tender Ref. No. AAI/BG/TAX CONSULTANCY/2024/FA-2**



15. On acceptance of the Tender, the name of the accredited representative(s) of the consultant who would be responsible for taking instructions from the Finance-in-Charge, AAI, Bangalore shall be communicated.

16. A bidder shall submit the Tender which satisfies each and every condition laid down in this notice failing which the Tender will be liable to be rejected. Also if the credential submitted by the firm found to be incorrect or have some discrepancy which disqualifies the firm then the AAI shall take the following action :

- a) Forfeit the entire amount of EMD submitted by the firm.
- b) Debar the firm for minimum three years to Tender with AAI in any name.

17. All quoted rates shall be inclusive of all taxes (excluding GST) and levies payable under respective statutes. However, pursuant to the Constitution (46<sup>th</sup> Amendment) Act. 1982, if any further tax or levy is imposed by Statute, after the last stipulated date for the receipt of quotation including extensions if any and the consultant thereupon necessarily and properly pays such taxes / levies, the consultant shall be reimbursed the amount so paid, provided such payments, if any, is not, in the opinion of the General Manager (CIC) (whose decision shall be final and binding on the consultant) attributable to delay in execution of work within the control of the consultant.

18. Tenders have to submit UDIN generated documents like Balance sheet / Turn over certificate, Net worth Certificate, TDS certificates for Non-Govt Works etc. as per NIT conditions duly certified by CA and having UDIN. The document submitted by bidders without UDIN shall not be entertained.



## SECTION-A

### SCOPE OF WORK

**Assignment:** COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA.

#### 1. Introduction:

1.1 Tender is being invited on behalf of General Manager (CIC), Airports Authority of India, Bangalore Airport, Bangalore - 560017 for the following scope of work.

##### 1.2.1 Purpose/ Scope of Work :

#### 1. Consultancy Service: -

- a. To give opinion within two working days on issues/matters as referred from time to time in relation to **Direct & Indirect tax** issues including import and export of goods/services, dealing with related parties like subsidiaries, associates etc.
- b. Opinion on availing of Input Tax credit of various input services utilized /goods purchased by AAI.
- c. Opinion on matters relating to Accounting of GST (including but not limited to **output** and input services);
- d. Opinions/comments/clarifications on various Direct / Indirect issues raised by the airports & RHQs
- e. Opinion on the issues raised in audit conducted by the various authorities.
- f. Review of various circulars to be issued to the airports in respect of GST and related matters.
- g. Any other advice to AAI on any other Direct/ GST/Service tax related issues as and when required.
- h. Advice & opinion in r/o Stock Valuation policy, E-way bills, records to be maintained under GST Act.
- i. Update the AAI officials about various amendments taking place in GST laws/ rules, regulations, circulars, directions etc. from time to time and assist in making policy for the same. At least one interactive session in person or through video conference shall be held with concerned dealing officers in a period of six months in co-ordination with the HOD (Finance & Accounts) AAI, Bangalore.
- j. Assisting in drafting the reply to be submitted for various notices received from GST Authorities.

#### 2. Direct Taxes:

- a. Filing of returns / revised returns after verification.
- b. Verification of 89 (i) relief.
- c. Verification of savings declaration submitted by employees during March & April and submitting the report.
- d. Online awareness program on Direct Taxes.



**3. Filing of GST Returns:**

- a. Preparation and (stipulated) Timely **On Site filing** of GST Returns for 3 GSTIN's pertaining to the State of Karnataka in the Format and Manner prescribed under GST Law from time to time and any other Return as may be Notified by GST Department/Council under the Provisions of the GST Act and the Rules made thereunder in the requisite format prescribed under the GST regime from time to time, including monthly remittances of GST Liability after detailed analysis and review of ERP-SAP Data incorporating all the factors/components like:
  - Exempted / Nil Rated Outward Supply.
  - Reverse Charge Mechanism - RCM,
  - Inward Supply and analysis of Input Tax Credit consolidated by AAI for the different business places.
  - HSN/ SAC & GSTIN Validation
  - Any other Checks and Balances as may be deemed necessary.
- b. Reconciliation/matching of input tax credit availed in books of accounts with GSTR2A available in the GST Portal on Monthly Basis.
- c. Development/ upgradation of standardized format for compilation Data from SAP for GST returns required to be filed under GST laws.
- d. Monthly reconciliation of GST Electronic cash ledger and Electronic credit ledger as per GST Portal with cash and credit ledger as per books of accounts.
- e. Verifying the data for TDS on GST payment, generation of challan, filing of monthly TDS on GST return, issuance of certificate etc.
- f. Any changes related to GST Return (Inward & Outward) filing in GST Portal need to be communicated in advance to be taken up with AAI, Corporate Head Quarters for updation of SAP /AIMS billing system.
- g. Preparation of GST Annual Return 2023-24 & 2024-25.
- h. Reply of queries raised by Statutory Auditor and Internal Auditor of AAI in connection with Direct & Indirect tax.
- i. Review of GL in SAP to ensure eligible input tax credit is claimed in the returns so filed.
- j. Reconciliation of GL & report extracted from SAP & analysing the difference (if any) before filing the monthly returns.
- k. Review of output liability as per GL & report extracted from ERP-SAP & identifying for any error related to place of supply, nature of tax etc. before filing the monthly return.
- l. Proper guidance in E- Way bills generation and creation of sub user etc.
- m. Reconciliation, acceptance & filling of TDS by customers.

**4. Refunds**

To monitor refunds of Direct & Indirect taxes from Central Board of Indirect tax and Custom along with details and Appeal

effect orders and update the refund status to AAI and preparation of letters in this respect to be submitted to the Dept.



**5. Review of SAP Accounts**

- a. Review of Accounting in SAP environment as per GST Law and recommending of changes to incorporate in SAP as per amended in the GST Act from time to time.
- b. Submission of report on review conducted on GST accounting in SAP and also to provide guidance for resolving the areas of concern.

**6. Scrutiny/assessment of Return**

To represent AAI before Income tax/GST/Service tax Authorities or commissioner(s) of Central Board of Direct/Indirect Tax and Customs and to perform all the necessary work (including drafting & submission of replies, rectification, etc. to questionnaire/notices received from Income tax/GST/Service tax Department & GST Intelligence) for successful completion of scrutiny, assessments including re- assessments.

7. One senior partner or a qualified CA / CMA having atleast 5 years of experience in the field of Direct/Indirect Taxation will be required to visit the AAI Office once a week/ on need basis, in connection with the above referred scope of work. The official deputed must have working knowledge and experience in SAP based environment.
8. The above mentioned "Scope of work" is indicative and not exhaustive. Scope of work shall include providing professional assistance for all the activities /matters related to Direct/Indirect Tax Laws.



## SECTION-B

### Volume - I Technical Bid

#### 1. Eligibility Criteria:

The Bidder should fulfill all the following parameters for evaluation of Technical Bid :-

- I. The Bidder should be a Registered Chartered Accountant/ Partnership Firm/LLP of Chartered Accountants / Cost Management Accountants registered in India having:
  - i. **Minimum 3 (Three) Years'** experience in the area of Direct and Indirect Taxation
  - ii. Should have average Annual Gross Receipts /Turnover of **minimum Rs. 40 (Forty) Lakh** in the last 3 (Three) completed Financial Years i.e 2020-21 , 2021-22 & 2022-23.
- II. The Bidder should have minimum **2 (Two) full time qualified CAs / CMA's** as partners out of which at **least 1 (one) should be having at least 3 years experience** in 'Direct and Indirect Taxation' field.
- III. The Bidder should have minimum 1 paid Qualified or 2 *paid* Semi-qualified CA/CMA's (other than partners) out of which atleast 1 should have minimum 2 years experience in 'Direct and Indirect Taxation' field.
- IV. The Bidder should have undertaken similar assignments of **atleast one Central /State PSU/ Listed Public Limited Company** having annual turnover of Rs. 500 crores or more for a continuous period of at least Three years in the last 3 financial years i.e. F.Y. 2020-21, 2021-22 & 2022-23.

#### 2. Evaluation criteria :-

Evaluation will be done only for the bidders satisfying all the parameters of eligibility criteria.

Sl. No	Evaluation Criteria	Documents to be submitted
1	<p><b><u>Legal Status of the Bidder</u></b></p> <p>The Bidder should be a registered CA / Partnership Firm/LLP of Chartered Accountants / Cost Management Accountants registered in India having experience of <b>3 (Three) years</b>. Minimum marks for <b>3 years'</b> experience will be 4. For each additional full year of experience, 1 additional mark will be awarded</p>	<p>Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India.</p>



Sl. No	Evaluation Criteria	Documents to be submitted
2	<p><b><u>FINANCIAL CAPACITY</u></b>                      The bidder should have average annual gross receipts / turnover of minimum Rs. 40 (Forty) Lakh in the last 3 (Three) completed financial years i.e. 2020-21, 2021-22 &amp; 2022-23. Minimum marks for the criteria for having average annual turnover / receipts of Rs. 40 Lakh in the last 3 completed financial years will be 4. For each additional Rs.20 (Twenty) Lakh turnover / receipts, additional 1 mark will be awarded subject to maximum of 10 marks.</p>	<p>Financial statements of the firm (Balance Sheet, Profit and Loss Account) duly certified by an Auditor with UDIN along with Income Tax Return including computation of Income.</p>
3	<p><b><u>EXPERIENCE</u></b>                      The Bidder should have CAs / CMA's as partners out of which at least 1 (One) should be qualified full time partners having at least 3 years' experience in the Direct and indirect taxation field. Minimum marks for the criteria will be 4 .The Partner who will associate /deal with AAI should be named. The bidder having the partner so named having experience of more than 5 years will be awarded one additional mark for each additional year of experience</p>	<p>List of the partners along with the resume giving the brief details of relevant experience and the membership no. The list should be attested by Managing Partner / Senior Partner establishing the fulfillment of criteria.</p>
4	<p><b><u>Service Provider Resources</u></b>                      The Bidder should have minimum 1 paid qualified or 2 paid Semi-Qualified CA/CMA's (other than partners) out of which atleast 1 should have minimum 2 years' experience in Direct and Indirect Taxation field. Minimum marks for the criteria will be 4. The above qualified employee who will associate /deal with AAI should be named. The bidder having the employee so named having experience of more than 5 years will be awarded 1 additional mark for each additional year of experience subject to maximum of 10 marks.</p>	<p>List of qualified CAs/CMA's as per payroll listing along with the Segment handled. The list shall be certified by the Managing Partner / Senior Partner establishing the fulfillment of criteria.</p>
5	<p><b><u>Assignment Undertaken</u></b>                      The Bidder should have undertaken similar assignments of at least one Central /State PSU/ Listed Public Limited Company having annual turnover of Rs.500 crore or more for a continuous period of at least one year in the last 3 financial years i.e. <b>F.Y. 2020-21, 2021-22 &amp; 2022-23</b> Minimum marks for the criteria will be 4. For each additional similar assignment handled at least for 1 year during last 3 financial years, additional 1 mark will be awarded subject to maximum of 10 marks.</p>	<ol style="list-style-type: none"> <li>1. Proof of execution of services / other credentials (e.g. engagement letter, certificate of completion indicating services provided etc.) and</li> <li>2. Audited Balance Sheet &amp; P&amp;L of the client.</li> </ol>



Sl. No	Evaluation Criteria	Documents to be submitted
6	<p><b>SAP Experience</b> The firm should have experience of atleast 2 years in SAP based accounting environment with at least 1 qualified CA's / CMA's with exposure in SAP. Minimum marks for the criteria will be 4. For each additional certified CA/CMA, additional 1 mark will be awarded subject to maximum of 10 marks. The officials to be deputed in AAI must have atleast 2 years' experience in SAP based environment.</p>	Proper documentary evidence i.e. Certificate from the respective company (client) for whom work has been carried out.
	<b>Total Marks</b>	
	<b>Other criteria's</b>	
7	The Bidder should have full time office at Bangalore	Proof of address
8	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.	Self-declaration

Note: -

1. The Technical bid prepared by the bidder shall comprise of:
  - i. The **CPP portal generated receipt towards submission of EMD. (MSMEs, seeking exemptions of Earnest Money Deposit as per the public procurement policy shall upload scanned copy of valid Registration Certificate from NSIC / DICs / KVIC / KVIB / Coir Board / Directorate of Handicrafts and Handloom or any other body as specified by Ministry of Micro, Small & Medium Enterprises for the same/similar category of SERVICES for which they registered failing which they run the risk of their bid being passed over as ineligible for the benefit applicable to MSMEs. The items of Product/Services mentioned under MSME Certificate should be the same or similar to nature of tendered work).**
  - ii. Covering Letter as specified in **Format I.**
  - iii. Unconditional Acceptance Letter as specified in **Format II.**
  - iv. Evaluation criteria as specified in **Format III** along with all documentary evidences.
2. Financial bid of only those bidders will be evaluated whose **Evaluation Criteria Documents** are found in order. Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence as mentioned above.
3. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
4. Self-declaration needs to be signed by authorized signatory(s).

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5. During evaluation of the bids, AAI may, at its discretion ask the Bidders for clarification of their bids, if required.
6. Decision of the AAI in all matters regarding Engagement, eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.





## SECTION-C

### Volume -II Financial Bid Evaluation

**Financial Bids shall be opened only for technically qualified bidders.**

1. The Rate quoted shall be inclusive of all applicable taxes & duties **except** GST as applicable.
2. The Rate/Charges for the services to be rendered needs to be quoted in **Lumpsum excluding GST.**  
**L1 will be identified on the grand total of the Financial Bid Summary excluding GST.**
3. While quoting the price, the bidder shall consider all expenses **including** travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall not be with price variation clause.
4. The Rates quoted shall remain firm during the tenure of the contract and until filing of Annual Return for the respective Year in the prescribed format as per GST Provisions from time to time and **nothing extra**, on any account shall be paid by AAI.
5. The bidder shall quote the price in **Indian Rupees** for the entire scope of work as per Financial Bid format (**Format- IV**) in the spread Sheet (.xls) format of the BOQ available.





## SECTION-D SPECIAL TERMS AND CONDITIONS

### 1. PERIOD OF CONTRACT

The Period of Contract shall be **1 year** commencing **from the month of award in r/o monthly filing of return for F.Y. 2024-25 and Annual Returns with immediate effect from the date of acceptance of Award of Contract.** If AAI feels satisfied with services provided during the period of Contract, the contract may be extended for another one Financial Year with the approval of Competent Authority.

**2. PAYMENT TERMS:** The payment shall be released at the end of each month based on the monthly compliance.

### 3. SECURITY DEPOSIT:

Amount equivalent to **10% on the stage payments** (excluding GST) shall be deducted towards Security Deposit and the same shall be refunded on satisfactory completion of the assignment and filing of Annual Return for the respective year in the prescribed format. No interest shall be paid by AAI on SD deducted on the Stage Payment.

### 4. Submission of Tender :

#### **COVER – I DETAILS: TECHNICAL BID**

**The copy of the following documents shall be uploaded in CPP Portal:**

Sl. No.	Particulars	Page no. of scanned documents
(i)	Online Transfer/ Online Confirmation on the remittance details of online transfer towards EMD.	
(ii)	Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India as per <b>Evaluation Criteria no. 1</b>	
(iii)	Copy of the Financial statements (Balance Sheet & Profit and Loss Account) duly certified by an Auditor along with Income Tax Return including computation of Income for the respective years as per <b>Evaluation Criteria no. 2</b>	
(iv)	Resume of the partners giving the brief details of relevant experience with membership no., and the same should be attested by Managing partner /senior partner as per <b>Evaluation Criteria no. 3</b>	
(v)	Copy of Payroll listing for the qualified CA/CMA along with membership no.& the Segment handled same should be certified by Managing partner /senior partner as per <b>Evaluation Criteria no.4.</b>	
(vi)	Self Attested copy by Authorized Signatory for Proof of execution of services / other credentials (e.g. engagement letter, certificate of completion indicating services provided etc.) as per <b>Evaluation Criteria no. 5</b>	

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(vii)	Audited Balance Sheet & P&L of the client as per <b>Evaluation Criteria no. 5</b>	
(viii)	Self Attested copy by Authorized Signatory for Certificate from the respective organization / PSU to prove the experience of working in SAP as per <b>Evaluation Criteria no. 6</b>	
(ix)	Self Attested copy by Authorized Signatory for Proof of Address as per <b>Evaluation Criteria no. 7</b>	
(x)	Self declaration as mentioned in Format I. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per <b>Evaluation Criteria no.8</b>	
(xi)	Self Attested copy by Authorized Signatory for PAN, GST No. of the Firm/LLP	
(xii)	Duly filled and signed Format II and Format III by Authorized Signatory on Letter Head	
(xiii)	Self Attested copy of entire set of tender documents duly signed and sealed by the authorized signatory on all pages, as a token of acceptance.	



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**COVER – II - DETAILS: FINANCIAL BID**

Price should be quoted in the **prescribed BOQ Excel File only**. Any indication of ‘Quoted price’ in the technical bid documents shall lead to rejection of the bid outright. Scanned copy of blank format duly signed shall be uploaded along with Technical bid.

**6. EVALUATION PROCESS:**

**1) A proposal shall be considered responsive if –**

- a) It is received by the proposed Due Date and Time.
- b) It is Digitally Signed.
- c) It contains the information and documents as required in the Tender Document.
- d) It contains the details of payment of EMD.
- e) It contains information in formats specified in the Tender Document.
- f) It mentions the validity period as set out in the document
- g) It provides the information in reasonable detail. The AAI reserves the right to determine whether the information has been provided in reasonable detail.
- h) There are no significant inconsistencies between the proposal and the supporting documents.
- i) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
- j) A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.
- k) The AAI reserves the right to reject any tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the AAI in respect of such Tenders.
- l) The AAI would have the right to review the Technical Qualification and seek clarifications wherever necessary.

**2) Since the tender involves selection based on pre-qualification criteria, the TIA (Tender Inviting Authority) will examine and seek clarification, if any and list out the firms, which are found technically suitable and **Cover-II Financial Bid of such tenders only will be opened and EMD will be returned to the unsuccessful Bidders.****

- a) The date and time will be intimated to tenderers whose offers are found suitable and Cover – II Financial Bid of such tenderers will be opened on the specified date and time.
- b) The Fax/E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received prior to closing time and date of the tenders will be taken as valid.

**3) The decision of AAI in all matters regarding the Engagement will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.**

**7. OPENING OF TENDER**

- (a) The Technical Bid shall be opened at **15:30 hours on 13.05.2024** in the presence of the interested bidders or their authorized representatives in the office of:

**The General Manager (CIC),  
O/o Finance & Accounts  
Airports Authority of India,  
Bangalore Airport (Old Airport),  
Vimanapura Post,  
Bangalore – 560017**



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- (b) The Financial bid of those bidders who are technically qualified, shall be opened by giving advance intimation of the time.
- (c) AAI reserves the right to extend the date of receiving/opening of the bids.
- (d) AAI reserves the right to call for any other details or information from any of the bidder(s).

**8. SIGNATURE OF BIDS/OFFERS**

The tender must contain the name, designation, residence and place of business of the person or persons making the offer and must be duly signed and stamped on each page by the bidder with his digital signature.

Offer by a partnership firm must be furnished with full names of all partners and be signed with the partnership name, followed by the signature(s) and designation(s) of the authorized partner(s) or other authorized representative(s).

The Power of Attorney in the name of the person signing on behalf of the Consultant shall be furnished along with the offer.

The Consultant's (Bidder's) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

**10. Rejection of offer/Cancellation of contract**

If the firm/organization gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract, if awarded **and forfeit the EMD and SD.**





## SECTION-E

### GENERAL TERMS AND CONDITIONS

#### 1. CLARIFICATIONS ON TENDER DOCUMENTS

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

#### 2. AMENDMENT OF TENDER DOCUMENT

Before the deadline for submission of tender, the Tender Document may be modified by AAI by issue of addenda/corrigendum. Issue of addenda / corrigenda will however be stopped 2 days prior to the deadline for submission of tenders as finally stipulated.

To give prospective Tenderers reasonable time in which to take the addenda/ corrigenda into account in preparing their tenders, extension of the deadline for submission of tenders may be given as considered necessary by AAI.

#### 2. REJECTION OF BID

AAI reserves the right to reject the conditional or incomplete offer.

AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of the grounds for AAI's action.

#### 4. WORK NOT TO BE LET OUT

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by AAI.

#### 4. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the Consultant shall at all times remain the legal and absolute property of AAI and the Consultant shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

#### 6. Termination of services

The engagement of Consultant can be terminated by the Management of Airports Authority of India without assigning any reason, whatsoever, at any time during the contract period by giving 10 days' notice.

#### 7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by the AAI management subject to a written appeal by the Consultant to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

#### 8. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.

#### 9. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.

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10. Bidder shall have proper infrastructure including lap top, internet connection, stationery, etc. to carry out the work when they are required to work in AAI premises. Authority shall be providing only necessary furniture and electric connection to the Consultant when they are required to work in AAI's premises
11. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period, shall be the property of AAI and the Consultants shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.
12. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the Consultant.
13. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grand-parents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.
14. All the above terms & conditions, scope of work and guidelines as mentioned in shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

**(Signature of Issuing Authority)**



**SECTION-F**  
**Format-I**

**LETTER OF SUBMISSION – COVERING LETTER**  
**(ON THE LETTER HEAD OF THE BIDDER)**

Date:  
To

**The General Manager (CIC),  
Airports Authority of India,  
Bangalore Airport (Old Airport),  
Vimanapura Post,  
Bangalore - 560017**

Sir,

**Sub: TENDER FOR COMPREHENSIVE CONSULATNCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**

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Being duly authorized to represent and act on behalf of .....  
(Hereinafter referred to as “the Bidder”) and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

Sl. No.	Particulars	Page no. of scanned documents
(i)	Payment of EMD through payment gateway integrated with CPP portal.	
(ii)	Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India as per <b>Evaluation Criteria no. 1</b>	
(iii)	Copy of financial statements (Balance Sheet & Profit and Loss Account) duly certified with UDIN along with audit report and Income Tax Return including computation of Income for the respective years as per <b>Evaluation Criteria no. 2</b>	
(iv)	Resume of the partners giving the brief details of relevant experience with membership no., same should be attested by Managing partner /senior partner as per <b>Evaluation Criteria no. 3</b>	
(v)	Copy of Payroll listing for the qualified CA/CMA along with Membership No.& the Segment handled same should be certified by Managing partner /Senior partner as per <b>Evaluation Criteria no.4.</b>	
(vi)	Self Attested copy by Authorized Signatory for Proof of execution of services / other credentials (e.g. engagement letter, certificate of completion indicating services provided etc.) as per <b>Evaluation Criteria no. 5</b>	
(vii)	Audited Balance Sheet & P&L of the client as per <b>Evaluation Criteria no. 5</b>	



**TENDER FOR COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**



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(viii)	Self Attested copy by Authorized Signatory for Certificate from the respective organization / PSU to prove the experience of working in SAP as per <b>Evaluation Criteria no. 6</b>	
(ix)	Self Attested copy by Authorized Signatory for Proof of Address as per <b>Evaluation Criteria no. 7</b>	
(x)	Self declaration that the bidder has not been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per <b>Evaluation Criteria no.8</b>	
(xi)	Self Attested copy by Authorized Signatory for PAN,GST No. of the Firm/LLP	
(xii)	Duly filled and signed Format II and Format III by Authorized Signatory on Letter Head	
(xiii)	Self Attested copy of <b>entire set of tender documents</b> duly signed and sealed by the authorized signatory in all pages, as a token of acceptance.	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

We hereby declare that we have not been black listed/ debarred by any Government department/agency / falling under the denied entity list of DGFT / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

Signature of the Tenderer or Authorized Signatory: \_\_\_\_\_

Name of the Tenderer : \_\_\_\_\_

Office Seal : \_\_\_\_\_



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**SECTION-G**

**Format-II**

**UNCONDITIONAL ACCEPTENCE LETTER**

Date:

General Manager (CIC),  
Airports Authority of India,  
Bangalore Airport,  
Bangalore - 560017.

Name of work: TENDER FOR COMPREHENSIVE CONSULATNCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY,QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA

Sir,

I/We hereby certify that I/We have read the entire terms and conditions of the Tender documents made available to me/us which shall form part of the contract agreement and I/We shall abide by the conditions/clauses contained therein. I/We hereby unconditionally accept(s) the Tender conditions of AAI's Tender documents in its entirety for the above work.

I/We hereby submit that the earnest money of Rs. (Rupees \_\_\_\_\_ only) for the Tender for above mentioned work has been paid through payment gateway integrated through CPP portal.

I/We declare that I/We have not paid and will not pay any bribe to any Officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills. If any officer of AAI asks for bribe / gratification, I will immediately report it to the appropriate authority in AAI.

I/We agree that "If at any stage, any information / documents submitted by us are found to be false, we shall be liable for debarment from tendering in AAI, apart from any other appropriate / Legal action".

I/We further certify that,

- All the information provided by me/ us herein/ above is correct.
- I/We have no objection if enquiries are made about the work listed by me.

Thanking you,

Yours faithfully,  
(Signature of the Consultant/firm)



**Format-III**

**TECHNICAL BID**

**(To be given on Letter head along with Technical Bid)**

1	Name of the Firm / LLP	
2	Complete Postal Address:	
3	Pin code / Zip code	
4	Contact Information	
	Office Phone Number:	
	Mobile Number:	
	E-Mail:	
	Name & Designation of Contact Persons	
5	Year of Establishment: (enclose the copy of the Registration Certificate)	
6	Nature of Business	
7	Details of Partners with professional qualifications:	
8	Registration Details ( <i>attach proof</i> )	
	Firm/LLP Registration Number & Date:	
	PAN	
	GST Registration No.:	
	Others, if any:	

**TENDER FOR COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**



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9	<b>Details of experience (should be supported with copy of work order/agreement):</b>  <b>*Completion certificate to be enclosed.</b>	<b>Sl. No</b>	<b>Year for which appointed</b>	<b>Name of the PSU/Unit</b>	<b>Gross turnover of the PSU/Unit</b>	<b>Nature of Assignment</b>	<b>Date of completion of assignment*</b>
10	<b>Turnover of Chartered Accountant Firm/ Cost Accountant Firm (Year-wise)</b>	<b>Sl. No</b>	<b>F.Y. 2020-21</b>	<b>F.Y. 2021-22</b>	<b>F.Y. 2022-23</b>		
11	<b>Debarred/black listed by CBI/CVC/any other Government agencies</b>	<b>YES OR NO</b>					
12	<b>Bank Account Particulars:</b>						
	<b>Name of the A/c holder</b>						
	<b>Bank Account Number</b>						
	<b>Account type (SB/ CA)</b>						
	<b>Name of the Bank</b>						
	<b>Branch &amp; Address</b>						
	<b>IFS code</b>						

I / we hereby confirm that the particulars given above are correct and complete and also undertake to inform any future changes to the above details.

**Name, Seal & signature of the Authorized signatory**

**TENDER FOR COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**



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**Format-IV**

**FINANCIAL BID**

**TENDER FOR COMPREHENSIVE CONSULTANCY SERVICES FOR DIRECT AND INDIRECT TAXES COMPRISING OF FILING OF MONTHLY, QUARTERLY AND ANNUAL RETURNS, RESOLUTION OF NOTICES, OPINIONS AND RELATED SERVICES FOR AAI, BANGALORE, KARNATAKA**

Particulars	Periodicity	Rate (Excl. of G.S.T)		Unit	Amount (Excl. of G.S.T)
		In figures	In words		
Verification in all aspects as per scope of work and filing the returns of Direct Tax. Downloading of Form 16/16A and forwarding by E-mail to the vendors/employees with a copy to AAI	Monthly/Quarterly/Annual				
24Q (192)	Quarterly			4	
26Q (194C)	Quarterly			4	
26Q (194I)	Quarterly			4	
27EQ (206C)	Quarterly			4	
24Q (192)	Annual			1	
Verification in all aspects as per scope of work and filing the returns of Indirect Tax.					
GSTR 1	Monthly			2	
GSTR 7	Monthly			12	
GSTR 3B	Monthly			12	
GSTR 9 / 9C	Annual			1	
3. Verification of savings declaration submitted by employees during March and April and submitting the report	Monthly			12	
Indirect taxes interactive session in person at AAI premises for dealing officials (50 numbers approximately) twice a year.	Per event			02	
Online direct taxes awareness program for all serving employees (300 numbers approx..)	Per event			02	

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twice a year.				
Resolving the Notices-online and offline	Per case		01	
	Total			

In words (Rupees.....)

1. No Advance shall be paid by AAI.
2. Stage Payment for the work done as per the payment terms shall be made on submission of valid tax invoice mentioning the GST no. and SAC Codes as per the GST Act & Rules by the tenderer which is subject to statutory deductions in force.
3. All Payments shall be made through NEFT/RTGS only.

- **The rates/charges are to be quoted in Indian Rupees only.**
- **L1 will be identified on the grand total of the Financial Bid Summary excluding GST.**
- Rate should be quoted in the spread sheet file (.xls format) **only** and shall be signed digitally by a person duly authorized to sign on behalf of bidders.
- GST is required to be quoted separately in the Financial bid. Non-quoting of GST separately in the financial bid will be deemed to be included in the price quoted. Thus additional claim on account of GST shall not be entertained at any cost.

**Place :**

**Date :**

**(Signature of the Tenderer with Office Seal)**